

CALCULATIONS

O F

T A X E S

F O R

A F A M I L Y

O F E A C H

Rank, Degree or Class:

For One Year.

By Joseph Maspie



L O N D O N :

Printed for THOMAS PAYNE, in *Castle-street*, next
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CALCULATIONS

THE A. X. E. S.

A. K. A. M. I. Y.

4/6

Bank of India



L O N D O N

Printed for Thomas Paine, in Pall-mall, near the Theatre Royal, and sold by all the Booksellers.

M D C C I X

TO THE
RIGHT HONOURABLE
WILLIAM PITT Esq;

One of His Majesty's Principal
Secretaries of State, &c.

THESE
CALCULATIONS

Are Dedicated ; by

His most Devoted,

And most Obedient Servant,

TO THE
RIGHT HONOURABLE
WILLIAM PITT

One of His Majesty's Principal
Secretaries of State &c.

THESE
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Are Dedicated by

His most Obedient Son

And most Obedient Servant



INTRODUCTION.



ALCULATIONS of the Taxes paid by a private Family of each Rank, Degree, or Class, seem to be of no other Use than to amuse a few curious Men; as any Person, who is desirous of knowing how much Money he pays for Taxes, may satisfy himself without much Trouble, or Difficulty.

BUT notwithstanding the Facility of making such Calculations, it is difficult for any Person to find out how much Money he pays for, or in consequence of, Taxes; and this Difficulty seems to have been increased by the Manner in which the Subject hath been treated, by several Persons who have wrote upon the Taxes of this Kingdom.

THESE

THESE Persons say, that the Money paid for Taxes, or in the increased Prices of Commodities, and of Labour, caused thereby, amounts to Twelve or Fourteen Shillings in the Pound, on the Incomes, or Expences, of the People of *England*: but how those Persons could find out the several Things which are necessary to ascertain what Number of Shillings in the Pound are paid for, or in consequence of Taxes, by all the People in this Nation, is to me a Mystery.

FOR in order to determine this Matter, it is requisite to know, what Number of People there are in the Nation; how much Money their Incomes, or Expences, amount to; how much the Prices of Commodities, and of Labour, have been increased by means of Taxes; and how much Money is annually paid for Taxes by the whole Kingdom:—of which four Things, I cannot find that more than one of them is yet certainly known, and that is, the Amount of the Money annually paid for Taxes by the whole Kingdom.

As to the Number of People, the Amount of their Incomes, or Expences,
and

and the Increase caused by Taxes in the Prices of Commodities, and of Labour, they still continue Subjects of Dispute; and though many ingenious Men have at different Times treated of them, yet they differ in their Calculations, or Sentiments, and who is right, or who is wrong, is doubtful and uncertain.

THE Number of People in *England* and *Wales*, has been calculated by Captain *John Graunt*, Sir *William Petty*, and Mr *King*, (see Dr *Davenant* on *The Ballance of Trade*) and the Calculations made by these three ingenious Men, differ from each other, near a Million.

CAPTAIN *Graunt* calculated the Number of People to be Six *Millions* four hundred and forty *Thousand*, in the Year 1661.

SIR *William Petty* calculated the Number of People to be Seven *Millions* three hundred and sixty nine *Thousand*, in the Year 1682.

AND Mr *King* calculated the Number of People to be Five *Millions* five hundred *Thousand* five *Hundred* and twenty, in the Year 1688.

THE

THE medium Rate of Expences of the People of *England*, has likewise been calculated by Sir *William Petty*, and the beforementioned Mr *King*.

SIR *William Petty* calculated the Expences of each Person to be Seven Pounds a Year upon an Average.

MR *King* calculated the said Expences to be Seven Pounds nine Shillings and three Pence a Year for each Person.

AND the Increase caused by Taxes, in the Prices of taxed Commodities, is rated by Dr *Davenant* at double the Amount of the Taxes laid on them; for he says, " that where the Law puts *One Penny* " Duty, the Trader or Retailer, in his " Price, adds *another* for himself." See *Discourse on the Revenues*, Part I. Page 153.

Now if any Person can tell which of the foregoing Calculations are right, or make other Calculations, whereby the Number of People, the Amount of their Incomes, or Expences, and the Increase caused by Taxes in the Prices of Commodities, and of Labour, may be ascertained; such Person will be able to determine
how

how many Shillings in the Pound, the Money paid for, or in consequence of, Taxes, takes out of the Incomes, or Expences, of the People of this Nation, but to do it without previously knowing the before mentioned Things, is impossible.

IF a Gentleman should ask how many Shillings in the Pound he pays for Taxes, out of his Income, or Expences, and any Person should pretend to tell him, without knowing the real Amount of the two latter, and his manner of Living, &c. such Gentleman certainly would not be satisfied with what that Person said; because his own Reason would inform him, that the Amount of his Income and Expences, and his manner of Living, were necessary to be known, in order to determine how many Shillings in the Pound he paid for Taxes: and if such an Answer would be unsatisfactory in regard to a private Family, it must certainly be so when applied to a Kingdom.

CAPTAIN *Graunt*, Sir *William Petty*, Dr *Davenant*, and Mr *King*, are universally allowed to have been very ingenious Men, and their Calculations and Writings

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have

have been of great Use in many Respects: but I apprehend that such sort of Calculations are too slender a Foundation to build upon so far as to assert, " that three
 " Fifths of every Man's Income, who
 " lives up to his Estate, is actually paid
 " in Taxes, to the Support of Govern-
 " ment: including the Consequences of
 " such Taxes, in the advanced Price of
 " Labour, and of Goods universally." —
 or, that Manufacturers, and Labourers, pay Fourteen Shillings for Taxes, out of every Twenty Shillings they gain by their Industry, or Labour.

WHAT Weight such Assertions may have had with the generality of People, I cannot pretend to say, but by what I have heard concerning them, they seem to be generally believed; and it was this that first put me upon thinking, whether some Way or other might not be found out, to know how much Money is really paid for, or in consequence of Taxes: and whether it might not be done in such a plain manner as to make every Man of common good Understanding, a competent Judge of the Matter, so far as relates to him or his Family; as it was easy to foresee, that if only a few Persons could
 tell

tell whether what was done, was right or wrong; most People would still continue in doubt, or suspect it was only an Attempt to impose upon them.

THE Recollection of some general Facts concerning the Prices of Living and of Labour, fully satisfied me that the Payments for, or in consequence of, Taxes, could not possibly amount to Fourteen, or Twelve Shillings in the Pound, upon the Incomes, or Expences, of the People of this Nation; and it required very little thinking to find out the ill Consequences which either have attended, or may attend a general Belief that the Payments for, or in consequence of, Taxes, take a much greater Part of every Person's Income, than they really do.

ASSERTING that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound, out of the Incomes, or Expences, of the People of *England*; is asserting in other Words, that they have no more than Eight, or Six Shillings in the Pound, out of their Incomes, for their own proper Uses and Benefits.

AND though asserting one or other of these Things doth not prove them to be

true, yet while such Assertions have the same Weight as Proof, with all such Persons as believe them; and the Effects wrought thereby, in the Minds of such Persons, will be the same in Quality and Degree, as if they were produced by Fact instead of Fiction.

By such Assertions, the Value of many Estates in this Kingdom may be depreciated in the Opinions of the Gentlemen who own them.

By such Assertions, People of the middle or inferior Classes, may be prevented from pursuing with Assiduity the Means to make future Provision for their Families.

By such Assertions, Industry may be slackened, and Labour discouraged, among Manufacturers and working People.

By such Assertions, People are induced to entertain unhappy Opinions concerning Government.

By such Assertions, and Inferences drawn from them, People have been made uneasy about the Trade of the Nation, and induced to believe it is in Danger of being ruined by those very Laws which are a principal Means of preserving it.

AND

AND by such Assertions, the Ability of the Nation to maintain War, is diminished in the Opinion of the People.

SUCH are the ill Consequences which may result from publicly asserting, that People pay much more Money for, or in consequence of, Taxes, than they really do pay; and the Possibility of any such Thing's happening, seemed to me a sufficient Reason for contributing my Mite to prevent them, by making and publishing *Calculations of the Taxes paid by one Family of each Rank, Degree or Class.*

IF I could have met with any Calculations of the same kind, it is extremely probable there would have been fewer Errors in mine; but whatever Errors there may be, they will be easily found out, as every one of the following Calculations are independent of the other: so that any Person who may be desirous of examining into the Calculation made for that Rank, Degree or Class, which he is of, need not regard any of the other Calculations; and the most considerable Taxes are either separately expressed, or so classed, that I apprehend it will not be difficult to go thro' such an Examination.

IT

It is not to be expected that these Calculations, or any others of the same kind, will shew the exact Sum that each Family pays for Taxes; because Families of the same Rank, Degree or Class, do not all live at the same Rate of Expence, and consequently do not all pay alike for Taxes.

BUT if the Taxes on consumable Commodities can be calculated, for Families of each Rank, Degree or Class, so as to come within Two Pence or Three Pence in the Pound of the Money which those Families really pay out of their Incomes, for such Taxes, I apprehend it will be sufficient; and though the same cannot be done in regard to the Land-Tax, yet this will signify little, as every Gentleman, or other Person, who hath an Estate in Land, knows how much the Tax upon it amounts to, and consequently he cannot be misled by the Land-Tax being put at the nominal Rate.

As to the Payments in consequence of Taxes, I cannot see any Reason for thinking they make more than one Part in five of the Payments for Taxes, and the Payments in consequence of Taxes, when added together: by which I mean, that for every Four Pounds, or Shillings paid for Taxes

Taxes on consumable Commodities, One Pound, or Shilling must be added, for Payments in consequence of Taxes; but this Addition is not to be made on the Land-Tax, as that is out of the Question.

ACCORDING to my Calculation (No 1) a Nobleman, or Gentleman, who hath an Estate of Twenty Thousand Pounds a Year in Land, pays £ 6,378 : 18 : 0 for Taxes, when the Land-Tax is Four Shillings in the Pound, if his Land be assessed to the full Value of it: and of this Money there is paid for Taxes on consumeable Commodities, &c. 2,378 £ 18 s.

Now in my Way of estimating, the Money paid by such a Nobleman, or Gentleman, in consequence of Taxes, amounts to no more than Five Hundred and ninety four Pounds fourteen Shillings and six Pence a Year.

THESE Calculations will probably be seen by some of those ingenious Persons who have calculated, that the Payments for, or in consequence of, Taxes, take Twelve, or Fourteen Shillings in the Pound out of the Incomes, or Expences, of the People of this Nation ; and I wish that

that some of those Persons would be so good as to apply their Calculations to one Family of any Rank, Degree or Class, and to publish them in as plain a Manner as I have stated mine.

(IF this should be done, I shall then have something further to say upon the Increase caused by Taxes, in the Prices of Commodities, and of Labour: but if, instead of publishing their own Calculations, in a Way that may be easily understood, such Persons should criticise upon mine, I shall take it for a Confession that they are mistaken.



A Nobleman, or Gentleman, who hath an
Estate of Twenty Thousand Pounds a
Year in Land.

For Malt, Hops, Beer and Cy-	£	s.	9
der, — — — —	68	: 18	: 0
Salt, — — — —	4	: 8	: 4
Sugar, Raisins, Currants and			
Spices, — — — —	7	: 19	: 0
Leather, — — — —	3	: 10	: 8
Sope and Candles, — —	15	: 18	: 0
Coals, in <i>London</i> , — —	8	: 0	: 0
Houses and Windows, —	20	: 4	: 0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coaches and Chairs, &c.	500	: 0	: 0
Land-Tax four Shillings in			
the Pound, — — —	4,000	: 0	: 0
	4,628	: 18	: 0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	1,500	: 0	: 0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	250	: 0	: 0
Total of Taxes	6,378	: 18	: 0

The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income.

A Nobleman, or Gentleman, who hath an
Estate of Ten Thousand Pounds a Year
in Land.

For Malt, Hops, Beer and Cy-	£	s.	d.
der, — — — —	36	8	0
Salt, — — — —	2	6	8
Sugar, Raisins, Currants and			
Spices, — — — —	4	4	0
Leather, — — — —	1	17	4
Sope and Candles, — —	8	8	0
Coals, in London, — —	6	8	0
Houses and Windows, —	13	4	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coaches and Chairs, &c.	250	0	0
Land-Tax four Shillings in			
the Pound, — — — —	2,000	0	0
	<hr/>		
	2,322	16	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — — —	750	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	125	0	0
	<hr/>		
Total of Taxes	3,197	16	0

The Taxes amount to fix Shillings and five
Pence in the Pound upon the annual Income.

N^o 3.

**A Nobleman, or Gentleman, who hath an
Estate of Eight Thousand Pounds a Year
in Land.**

For Malt, Hops, Beer and Cy-	£	s	d
der, — — — —	29	18	0
Salt, — — — —	1	18	4
Sugar, Raisins, Currants and			
Spices, — — — —	3	9	0
Leather, — — — —	1	10	8
Sope and Candles, — —	6	18	0
Coals, in <i>London</i> , — —	5	12	0
Houses and Windows, —	11	4	0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coaches and Chairs, &c.	200	0	0
Land-Tax four Shillings in			
the Pound, — — —	1,600	0	0
	1,860	10	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	600	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	100	0	0
Total of Taxes	2,560	10	0

**The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income.**

N^o 4.

A Nobleman, or Gentleman, who hath an
Estate of Six Thousand Pounds a Year in
Land.

	£	s.	d.
For Malt, Hops, Beer and Cy- der, — — — —	23	8	0
Salt, — — — —	1	10	0
Sugar, Raisins, Currants and Spices, — — — —	2	14	0
Leather, — — — —	1	4	0
Sope and Candles, — —	5	8	0
Coals, in <i>London</i> , — —	4	16	0
Houses and Windows, —	9	4	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Letters, Coaches and Chairs, &c.	150	0	0
Land-Tax four Shillings in the Pound, — — —	1,200	0	0
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	1,398	4	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, — — —	450	0	0
Foreign manufactured Silks, Linnens, Cottons, &c. —	75	0	0
	<hr/>		
Total of Taxes	1,923	4	0
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The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income,

N^o 5.

A Nobleman, or Gentleman, who hath an
Estate of Four Thousand Pounds a Year
in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — —	16	18	0
Salt, — — — —	1	1	8
Sugar, Raisins, Currants and			
Spices, — — — —	1	19	0
Leather, — — — —	0	17	4
Sope and Candles, — —	3	18	0
Coals, in <i>London</i> , — —	4	0	0
Houses and Windows, —	7	4	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coaches and Chairs, &c.	100	0	0
Land-Tax four Shillings in			
the Pound, — — —	800	0	0
	935	18	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	300	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	50	0	0
Total of Taxes	1,285	18	0

The Taxes amount to six Shillings and five
Pence in the Pound upon the annual Income.

A Gentleman who hath an Estate of Two
Thousand Pounds a Year in Land.

For Malt, Hops, Beer and Cy-					13	:	13	:	0
der, — — — —					0	:	17	:	6
Salt, — — — —					1	:	11	:	6
Sugar, Raisins, Currants and					0	:	14	:	0
Spices, — — — —					3	:	3	:	0
Leather, — — — —					3	:	4	:	0
Sope and Candles, — —					5	:	19	:	0
Coals, in London, — —									
Houfes and Windows, —									
Drugs, Tobacco, Glafs, Pa-									
per, Parchment, Stamp									
Duties, Postage of Letters,									
Coaches and Chairs, &c.					50	:	9	:	0
Land-Tax four Shillings in									
the Pound, — — — —					400	:	0	:	0
					479	:	2	:	0
Foreign Wines, Arrack, Rum,									
Brandy, Coffee, Tea and									
Chocolate, — — — —					150	:	9	:	0
Foreign manufactured Silks,									
Linnens, Cottons, &c. —					25	:	0	:	0
Total of Taxes					654	:	2	:	0

The Taxes amount to six Shillings and six Pence in the Pound upon the annual Income.

**A Gentleman who hath an Estate of One
Thousand Pounds a Year in Land.**

	£	s.	d.
For Malt, Hops, Beer and Cy-			9
der, — — — —	11	1	0
Salt, — — — —	0	14	2
Sugar, Raisins, Currants and			
Spices, — — — —	1	5	6
Leather, — — — —	0	11	4
Sope and Candles, — —	2	11	0
Coals, in <i>London</i> , — —	2	16	0
Houses and Windows, —	5	4	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coach, &c. — — —	25	0	0
Land-Tax four Shillings in			
the Pound, — — —	200	0	0
	<hr/>		
	249	3	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	75	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	12	10	0
	<hr/>		
Total of Taxes	336	13	0

**The Taxes amount to six Shillings and nine
Pence in the Pound upon the annual Income.**

N^o 8.

A Gentleman who hath an Estate of Eight Hundred Pounds a Year in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — —	9	15	0
Salt, — — — —	0	12	6
Sugar, Raisins, Currants and			
Spices, — — — —	1	2	6
Leather, — — — —	0	10	0
Sope and Candles, — —	2	5	0
Coals, in London, — —	2	8	0
Houfe and Windows, —	3	2	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coach, &c. — — —	20	0	0
Land-Tax four Shillings in			
the Pound, — — —	160	0	0
	<hr/>		
	199	15	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	60	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	10	0	0
	<hr/>		
Total of Taxes	269	15	0
	<hr/>		

The Taxes amount to fix Shillings and nine Pence in the Pound upon the annual Income.

**A Gentleman who hath an Estate of Six
Hundred Pounds a Year in Land.**

For Malt, Hops, Beer and Cy-	£	9	
der, — — — —	8	9	0
Salt, — — — —	0	10	10
Sugar, Raisins, Currants and			
Spices, — — — —	0	19	6
Leather, — — — —	0	8	8
Sope and Candles, — —	1	19	0
Coals, in <i>London</i> , — —	2	0	0
House and Windows, —	2	12	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
Coach or Chair, &c. —	15	0	0
Land-Tax four Shillings in			
the Pound, — — —	120	0	0
	<hr/>		
	151	19	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	45	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	7	10	0
	<hr/>		
Total of Taxes	204	9	0
	<hr/>		

**The Taxes amount to six Shillings and ten
Pence in the Pound upon the annual Income.**

A Gentleman who hath an Estate of Four
Hundred Pounds a Year in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy- der, — — — —	7	3	0
Salt, — — — —	0	9	2
Sugar, Raisins, Currants and Spices, — — — —	0	16	6
Leather, — — — —	0	7	4
Sope and Candles, — —	1	13	0
Coals, in <i>London</i> , — —	1	12	0
House and Windows, —	2	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Letters, Coach or Chair, &c. —	10	0	0
Land-Tax four Shillings in the Pound, — — —	80	0	0
	<hr/>		
	104	3	0
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, — — —	30	0	0
Foreign manufactured Silks, Linnens, Cottons, &c. —	5	0	0
	<hr/>		
Total of Taxes	139	3	0
	<hr/>		

The Taxes amount to seven Shillings in
the Pound upon the annual Income.

A Gentleman who hath an Estate of Three Hundred Pounds a Year in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — —	5	17	0
Salt, — — — —	0	7	6
Sugar, Raifins, Currants and			
Spices, — — — —	0	13	6
Leather, — — — —	0	6	0
Sope and Candles, — —	1	7	0
Coals, in <i>London</i> , — —	1	4	0
House and Windows, —	1	12	0
Drugs, Tobacco, Glaſs, Pa-			
per, Parchment, Stamp			
Duties, Poſtage of Letters,			
Coach or Chair, &c. —	7	10	0
Land-Tax four Shillings in			
the Pound, — — —	60	0	0
	<hr/>		
	78	17	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	22	10	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	3	15	0
	<hr/>		
Total of Taxes	105	2	0
	<hr/>		

The Taxes amount to ſeven Shillings in the Pound upon the annual Income.

A Gentleman, who hath an Estate of Two Hundred Pounds a Year in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy-			9
der, — — — —	5	4	0
Salt, — — — —	0	6	8
Sugar, Raisins, Currants and			
Spices, — — — —	0	12	0
Leather, — — — —	0	5	4
Sope and Candles, — —	1	4	0
Coals, in London, — —	0	16	0
House and Windows, —	1	7	0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — —	5	0	0
Land-Tax four Shillings in			
the Pound, — — —	40	0	0
	54	15	0
Foreign Wines, Arrack, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	15	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	2	10	0
Total of Taxes	72	5	0

The Taxes amount to seven Shillings and three Pence in the Pound upon the annual Income.

A Freeholder who hath an Estate of One Hundred Pounds a Year in Land.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — —	3	10	0
Salt, — — — —	0	6	8
Sugar, Raisins, Currants and			
Spices, — — — —	0	7	0
Leather, — — — —	0	4	8
Sope and Candles, — —	0	13	8
House and Windows, —	0	14	0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — —	1	2	3
Land-Tax four Shillings in			
the Pound, — — — —	20	0	0
	<hr/>		
	26	18	3
Foreign Wines, Rum, Brandy,			
Tea, &c. — — — —	3	6	8
Foreign manufactured Lin-			
ens, &c. — — — —	0	11	1
	<hr/>		
Total of Taxes	30	16	0
	<hr/>		

The Taxes amount to six Shillings and two Pence in the Pound upon the annual Income.

A Freeholder who hath an Estate of Fifty
Pounds a Year in Land.

	£	s	d
For Malt, Hops, Beer and Cy- der, — — — —	3	0	0
Salt, — — — —	0	5	10
Sugar, Raisins, Currants and Spices, — — — —	0	4	0
Leather, — — — —	0	4	0
Sope and Candles, — —	0	5	2
House and Windows, —	0	8	0
Drugs, Tobacco, Glass, Pa- per, Parchment, Stamp Duties, Postage of Letters, &c. — — — —	0	5	7
Land-Tax four Shillings in the Pound, — — —	10	0	0
	<hr/>		
	14	12	7
Rum, Brandy, &c. — —	0	16	8
Foreign Linnens, &c. —	0	2	9
	<hr/>		
Total of Taxes	15	12	0
	<hr/>		

The Taxes amount to six Shillings and
three Pence in the Pound upon the annual
Income.

No 15.

A Farmer who expends One Hundred and Fifty Pounds a Year.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — —	4	0	0
Salt, — — — —	0	7	6
Sugar, Raisins, Currants and			
Spices, — — — —	0	8	0
Leather, — — — —	0	5	4
Sope and Candles, — —	0	15	0
House and Windows, —	0	14	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — —	1	13	4
	<hr/>		
	8	3	2
Foreign Wines, Rum, Brandy,			
Coffee, Tea, &c. — —	5	0	0
Foreign Linnens, &c. — —	0	16	8
	<hr/>		
Total of Taxes	13	19	10
	<hr/>		

The Taxes amount to one Shilling and ten Pence in the Pound upon the annual Expences.

A Farmer who expends One Hundred Pounds a Year.

	£	s.	d.
For Malt, Hops, Beer and Cy-			9
der, — — — — —	3	10	0
Salt, — — — — —	0	1	8
Sugar, Raisins, Currants and			
Spices, — — — — —	0	7	0
Leather, — — — — —	0	4	8
Sope and Candles, — — —	0	13	8
House and Windows, — — —	0	9	0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — — —	0	11	1
	6	2	1
Foreign Wines, Rum, Brandy,			
Tea, &c. — — — — —	1	13	4
Foreign Linneens, &c. — — —	0	5	7
Total of Taxes	8	1	0

The Taxes amount to one Shilling and seven Pence in the Pound upon the annual Expences.

A Farmer who expends Seventy Pounds a Year.

For Malt, Hops, Beer and Cy-	£	s.	d.
der, — — — —	2	14	0
Salt, — — — —	0	5	10
Sugar, Raisins, Currants and			
Spices, — — — —	0	4	0
Leather, — — — —	0	4	0
Sope and Candles, — —	0	5	2
House and Windows, —	0	8	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — —	0	7	9
	4	8	9
Foreign Wines, Rum, Brandy,			
Tea, &c. — — — —	1	3	4
Foreign Linnens, &c. — —	0	3	11
Total of Taxes	5	16	0

The Taxes amount to one Shilling and eight Pence in the Pound upon the annual Expences.

A Farmer who expends Forty Pounds a Year.

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — — —	2	5	0
Salt, — — — — —	0	5	0
Sugar, Raisins, Currants and			
Spices, — — — — —	0	3	4
Leather, — — — — —	0	3	4
Sope and Candles, — — — — —	0	4	7
House and Windows, — — — — —	0	7	0
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — — —	0	5	0
Total of Taxes	3	13	3

The Taxes amount to one Shilling and ten Pence in the Pound upon the annual Expences.

N^o 19.

A Tradesman in *London*, who expends three
Hundred Pounds a Year.

	£	s.	d.
For Beer and Cyder, — —	4	11	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — — — —	0	10	6
Leather, — — — —	0	4	8
Sope and Candles, — —	1	4	8
Coals, — — — —	3	4	0
House and Windows, —	2	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Letters, &c. — — — —	5	0	0
	<hr/>		
	17	1	10
Foreign Wines, Arrack, Rum, Brandy, Coffee, Tea and Chocolate, — — —	15	0	0
Foreign manufactured Silks, Linnens, Cottons, &c. —	2	10	0
	<hr/>		
Total of Taxes	34	11	10
	<hr/>		

The Taxes amount to two Shillings and
four Pence in the Pound upon the annual
Expences.

A Tradesman in *London*, who expends Two Hundred Pounds a Year.

For Beer and Cyder, — —	£	s.	d.
Salt, — — — —	3	18	0
Sugar, Raisins, Currants and	0	4	2
Spices, — — — —	0	9	0
Leather, — — — —	0	4	0
Sope and Candles, — —	1	2	8
Coals, — — — —	2	16	0
House and Windows, —	1	12	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — —	3	6	8
	<hr/>		
	13	12	6
Foreign Wines, Rum,			
Brandy, Coffee, Tea and			
Chocolate, — — —	10	0	0
Foreign manufactured Silks,			
Linnens, Cottons, &c. —	1	13	4
	<hr/>		
Total of Taxes	25	5	10
	<hr/>		

The Taxes amount to two Shillings and six Pence in the Pound upon the annual Expences.

A Tradesman in London, who expends One Hundred Pounds a Year.

	£	s.	d.
For Beer and Cyder, — —	3	5	0
Salt, — — — —	0	3	4
Sugar, Raisins, Currants and Spices, — — — —	0	7	6
Leather, — — — —	0	3	4
Sope and Candles, — —	0	15	4
Coals, — — — —	2	0	0
House and Windows, —	1	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Letters, £c. — — — —	1	2	3
	<hr/>		
	8	18	9
Foreign Wines, Rum, Brandy, Coffee, Tea, £c. — —	3	6	8
Foreign manufactured Silks, Linnens, Cottons, £c. —	0	11	1
	<hr/>		
Total of Taxes	12	16	6
	<hr/>		

The Taxes amount to two Shillings and six Pence in the Pound upon the annual Expences.

**A Tradesman in the Country, who expends
One Hundred Pounds a Year.**

	£	s.	d.
For Malt, Hops, Beer and Cy- der, — — — —	3	10	0
Salt, — — — —	0	5	0
Sugar, Raisins, Currants and Spices, — — — —	0	10	6
Leather, — — — —	0	4	8
Sope and Candles, — —	0	14	8
House and Windows, —	1	2	0
Drugs, Tobacco, Glafs, Pa- per, Parchment, Stamp Duties, Postage of Letters, &c. — — — —	1	13	4
	<hr/>		
	8	0	2
Foreign Wines, Rum, Brandy, Coffee and Tea, — —	5	0	0
Foreign Linnens, &c. — —	0	16	8
	<hr/>		
Total of Taxes	13	16	10
	<hr/>		

The Taxes amount to two Shillings and
nine Pence in the Pound upon the annual
Expences.

**A Tradesman in the Country, who expends
Seventy Pounds a Year.**

	£	s.	d.
For Malt, Hops, Beer and Cy-			
der, — — — — —	2	14	0
Salt, — — — — —	0	4	2
Sugar, Raisins, Currants and			
Spices, — — — — —	0	9	0
Leather, — — — — —	0	4	0
Soap and Candles, — — — — —	0	13	4
House and Windows, — — — — —	0	9	0
Drugs, Tobacco, Glafs, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters,			
&c. — — — — —	0	15	7
			<hr/>
Total of Taxes	5	9	1
Foreign Wines, Rum, Brandy,			
Coffee, and Tea, — — — — —	2	6	8
Foreign Linnens, &c. — — — — —	0	7	9
			<hr/>
Total of Taxes	8	3	6
			<hr/>

The Taxes amount to two Shillings and
four Pence in the Pound upon the annual
Expences,

**A Tradesman in the Country, who expends
Forty Pounds a Year.**

For Malt, Hops, Beer and Cy-	£	5	0
der, :	2	5	0
Salt, :	3	4	
Sugar, Raisins, Currants and			
Spices, :	3	0	
Leather, :	3	4	
Sops and Candles, :	1	0	
House and Windows, :	7	0	
Drugs, Tobacco, Glass, Pa-			
per, Parchment, Stamp			
Duties, Postage of Letters, :	7	6	
Total of Taxes	4	2	2

**The Taxes amount to two Shillings in
the Pound upon the annual Expences.**

Total of Taxes 8 : 3 : 6

The Taxes amount to two Shillings and
four Pence in the Pound upon the annual
Expences.

A Manufacturer of Wood, Iron, &c. in London, whose Wages may be Twelve Shillings a Week, which amounts to Thirty one Pounds Four Shillings a Year.

	£	s.	d.
For Beer, — — — —	1	5	9
○ Salt, — — — —	0	2	6
○ Sugar, &c. — — — —	0	3	0
○ Leather, — — — —	0	2	0
○ Soap and Candles, — —	0	5	0
Coals, — — — —	0	12	0
○ Drugs, Tobacco, Spirituous			
Liquors, &c. — — —	0	10	0
Window Tax, — — —	0	2	3
Total of Taxes	3	2	6

The Taxes amount to two Shillings in the Pound upon the annual Income.

A Manufacturer of Silk, &c. in London,
whose Wages may be Ten Shillings and
Six Pence a Week, which amounts to
Twenty seven Pounds Six Shillings a Year.

	£	s.	d.
For Beer, — — — —	0	16	2
Salt, — — — —	0	2	6
Sugar, &c. — — — —	0	3	0
Leather, — — — —	0	2	0
Sope and Candles, — —	0	5	0
Coals, — — — —	0	12	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — — — —	0	10	0
Window Tax, — — — —	0	2	3
Total of Taxes	2	12	11

The Taxes amount to two Shillings in
the Pound upon the annual Income.

A Labourer in *London*, whose Wages may be Nine Shillings a Week, which amounts to Twenty three Pounds Eight Shillings a Year.

	£	s.	d.
For Beer — — — —	1	5	9
Salt, — — — —	0	2	6
Sugar, &c. — — — —	0	2	0
Leather, — — — —	0	2	3
Sope and Candles, — —	0	2	6
Coals, — — — —	0	8	0
Drugs, Tobacco, Spirituous			
Liquors, &c. — —	0	10	0
Window Tax, — — —	0	2	3
Total of Taxes	2	15	3

The Taxes amount to two Shillings and four Pence in the Pound upon the annual Income.

A Manufacturer of Wood, Iron, &c. in the Country, whose Wages may be Nine Shillings a Week, which amounts to Twenty three Pounds Eight Shillings a Year.

	£	s.	d.
For Beer, — — — —	0	13	4
Salt, — — — —	0	2	6
Sugar, &c. — — — —	0	3	0
Leather, — — — —	0	1	11
Sope and Candles, — —	0	3	10
Drugs, Tobacco, &c. — —	0	5	0
Window Tax, — — —	0	2	4
Total of Taxes	1	11	11

The Taxes amount to one Shilling and four Pence in the Pound upon the annual Income.

A Manufacturer of Woollen Cloth, Stuffs, &c. in the Country, whose Wages may be Seven Shillings and Six Pence a Week, which amounts to Nineteen Pounds Ten Shillings a Year.

	—	—	—	—	£	19	10	6	
For Beer,	—	—	—	—	0	:	6	:	6
Salt,	—	—	—	—	0	:	2	:	6
Sugar, &c.	—	—	—	—	0	:	3	:	0
Leather,	—	—	—	—	0	:	1	:	11
Sope and Candles,	—	—	—	—	0	:	3	:	10
Drugs, Tobacco, &c.	—	—	—	—	0	:	5	:	0
Window Tax,	—	—	—	—	0	:	2	:	4
Total of Taxes					1	:	5	:	1

The Taxes amount to one Shilling and three Pence in the Pound upon the annual Income.

A Husbandman, or Labourer, in the Coun-
try, whose Wages may be Five Shillings
a Week, which amounts to Thirteen
Pounds a Year.

	£	s.	d.
For Beer, — — — —	0	4	7
Salt, — — — —	0	3	4
Sugar, &c. — — — —	0	2	0
Leather, — — — —	0	2	2
II Soap and Candles, — — — —	0	1	3
IO Drugs; Tobacco, &c. — — — —	0	2	6
0 : 2 : 0			
4 : 0 : 0			
Total of Taxes	0	15	10

The Taxes amount to one Shilling and
three Pence in the Pound upon the annual
Income,



